

## Contribution Adjustment Worksheet (Form ND-1, line 4a)

Use this worksheet to calculate the adjustment amount to enter on Form ND-1, line 4a, if you itemized your deductions for federal income tax purposes on Schedule A (Form 1040) and either of the following apply:

- You are claiming a credit on both Schedule ND-1PG, line 7, and Schedule ND-1QEC, line 5.
- You are claiming an endowment fund credit from an estate, trust, partnership, or S corporation (North Dakota Schedule K-1).

**Exceptions to use of worksheet.** Do not complete this worksheet and do not enter any amount on Form ND-1, line 4a, if you claimed the standard deduction on your 2018 Form 1040, line 8, and you are not claiming a credit on Schedule ND-1QEC, line 5, that is based on a contribution made from an individual retirement account (IRA) under I.R.C. § 408(d).

### Attach worksheet to Form ND-1

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- If you are claiming a credit on Schedule ND-1PG, enter the amount from line 4 of that schedule. If not claiming a credit on Schedule ND-1PG, or if the amount on Schedule ND-1PG, line 4, is zero, enter -0- on line 1d, and go to line 2 ..... **1a** \_\_\_\_\_
    - Enter the portion of the amount on line 1a that you claimed as a deduction on Schedule A (Form 1040). If zero, enter -0- on line 1d and go to line 2..... **1b** \_\_\_\_\_
    - Enter amount from Schedule ND-1PG, line 6..... **1c** \_\_\_\_\_
    - Enter smaller of line 1b or line 1c ..... **1d** \_\_\_\_\_
  - If you are claiming an endowment fund credit from an estate, trust, partnership, or S corporation, enter the total of the contribution amounts from ND Schedule K-1 (Form 38), lines 15b and 15d, ND Schedule K-1 (Form 58), lines 15b and 15d, and ND Schedule K-1 (Form 60), lines 12b and 12d. Otherwise, enter -0- on line 2b and go to line 3. .... **2a** \_\_\_\_\_
    - Enter the portion of the amount on line 2a that you claimed as a deduction on Schedule A (Form 1040). If zero, enter -0- on this line and go to line 3..... **2b** \_\_\_\_\_
  - Add line 1d and line 2b ..... **3** \_\_\_\_\_
  - If you claimed itemized deductions from Schedule A on your Form 1040, line 8, enter the amount from Schedule A (Form 1040), line 17. Otherwise, enter -0- on line 5 and go to line 6..... **4a** \_\_\_\_\_
    - Enter the standard deduction you would have been allowed on your Form 1040, line 8, had you not itemized deductions on Schedule A (Form 1040)..... **4b** \_\_\_\_\_
    - Subtract line 4b from line 4a ..... **4c** \_\_\_\_\_
  - Enter the smaller of line 3 or line 4c ..... **5** \_\_\_\_\_
  - If you are claiming a credit on Schedule ND-1QEC, enter the amount from Schedule ND-1QEC, line 2. If not claiming a credit on Schedule ND-1QEC, or if the amount on Schedule ND-1QEC, line 2, is zero, skip lines 6a through 9, and enter the amount from line 5 on line 10..... **6a** \_\_\_\_\_
    - If line 6a includes a contribution consisting of a nontaxable transfer of monies from an individual retirement account (IRA) under I.R.C. § 408(d), enter the amount transferred from the IRA to the endowment fund. Otherwise, enter -0- on this line ..... **6b** \_\_\_\_\_
    - Non-IRA contribution(s). Subtract line 6b from line 6a..... **6c** \_\_\_\_\_
    - Enter the portion of the amount on line 6c (non-IRA contributions on Schedule ND-1QEC) that you claimed as a deduction on Schedule A (Form 1040)..... **6d** \_\_\_\_\_
    - Subtract line 5 from line 4c ..... **6e** \_\_\_\_\_
  - Enter the smaller of line 6d or line 6e ..... **7** \_\_\_\_\_
  - If line 6b is zero, enter -0- on line 9 and go to line 10. Otherwise, enter amount from Schedule ND-1QEC, line 4 ..... **8a** \_\_\_\_\_
    - Enter the amount from line 7 ..... **8b** \_\_\_\_\_
    - Subtract line 8b from line 8a ..... **8c** \_\_\_\_\_
  - Enter the smaller of line 6b or line 8c ..... **9** \_\_\_\_\_
  - Adjustment amount. Add line 5, line 7 and line 9. Enter this amount on Form ND-1, line 4a..... **10** \_\_\_\_\_

### Attach worksheet to Form ND-1